

**Internal Service Funds**  
**Combining Statement of Net Assets**  
**December 31, 2004**

	<b>Equipment Rental</b>	<b>Risk Management</b>	<b>Pits &amp; Quarries</b>	<b>Facilities</b>
<b>Assets</b>				
Current Assets:				
Cash & Cash Equivalents	\$ 1,369,188	\$ 1,499	\$ 88,100	\$ 82,491
Investments	2,055,597	2,898,292	132,316	123,892
Accounts Receivable	-	-	-	121
Interest Receivable	-	54,229	-	-
Due from Other Funds	325,498	117	68,099	44,204
Due from Other Governmental Units	396	-	-	-
Inventories	275,540	-	284,797	8,102
Prepayments	-	172,860	-	3,374
Restricted Assets:				
Investments	-	4,745,196	-	-
Long-Term Assets:				
Land	491,833	-	224,141	-
Buildings & Structures, Net	1,733,090	-	-	-
Other Improvements, Net	485,406	-	160	-
Machinery & Equipment, Net	4,924,838	-	-	13,721
Construction in Progress	-	-	-	-
<b>Total Assets</b>	<b>\$ 11,661,386</b>	<b>\$ 7,872,193</b>	<b>\$ 797,613</b>	<b>\$ 275,905</b>
<b>Liabilities</b>				
Current Liabilities:				
Accounts/Vouchers Payable	\$ 50,592	\$ 445	\$ 80	\$ 83,247
Claims & Judgments Payable	-	1,079,823	-	-
Due to Other Funds	14,790	28,529	973	8,409
Due to Other Governmental Units	809	19,558	-	5,904
Accrued Employee Benefits	18,393	-	-	30,878
Custodial Accounts	-	-	-	-
Long-Term Liabilities:				
Employee Leave Benefits	79,411	-	-	110,979
<b>Total Liabilities</b>	<b>163,995</b>	<b>1,128,355</b>	<b>1,053</b>	<b>239,417</b>
<b>Net Assets</b>				
Invested in Capital Assets	7,635,167	-	224,301	13,721
Restricted for Risk Management/County Insurance	-	4,745,196	-	-
Unreserved	3,862,224	1,998,642	572,259	22,767
<b>Total Net Assets</b>	<b>\$ 11,497,391</b>	<b>\$ 6,743,838</b>	<b>\$ 796,560</b>	<b>\$ 36,488</b>

**Internal Service Funds**  
**Combining Statement of Net Assets**  
**December 31, 2004**

	County Insurance	Information Services	Totals
<b>Assets</b>			
Current Assets:			
Cash & Cash Equivalents	\$ 35,000	\$ 428,206	\$ 2,004,484
Investments	344,371	643,112	6,197,580
Accounts Receivable	19,930	2,025	22,076
Interest Receivable	3,840	-	58,069
Due from Other Funds	-	153,884	591,802
Due from Other Governmental Units		1,500	1,896
Inventories	-	-	568,439
Prepayments	21,960	-	198,194
Restricted Assets:			
Investments	686,823	-	5,432,019
Long-Term Assets:			
Land	-	-	715,974
Buildings & Structures, Net	-	-	1,733,090
Other Improvements, Net	-	-	485,566
Machinery & Equipment, Net	-	181,199	5,119,758
Construction in Progress	-	-	-
<b>Total Assets</b>	<b>\$ 1,111,924</b>	<b>\$ 1,409,926</b>	<b>\$ 23,128,947</b>
<b>Liabilities</b>			
Current Liabilities:			
Accounts/Vouchers Payable	\$ 15,579	\$ 37,649	\$ 187,592
Claims & Judgments Payable	334,983	-	1,414,806
Due to Other Funds	-	987	53,688
Due to Other Governmental Units	(214)	2,385	28,442
Accrued Employee Benefits	-	24,237	73,508
Custodial Accounts	-	128	128
Long-Term Liabilities:			
Employee Leave Benefits	-	63,418	253,808
<b>Total Liabilities</b>	<b>350,348</b>	<b>128,804</b>	<b>2,011,972</b>
<b>Net Assets</b>			
Invested in Capital Assets	-	181,199	8,054,388
Restricted for Risk Management/County Insurance	686,823	-	5,432,019
Unreserved	74,753	1,099,923	7,630,568
<b>Total Net Assets</b>	<b>\$ 761,576</b>	<b>\$ 1,281,122</b>	<b>\$ 21,116,975</b>